



## Ohio Revised Code

### Section 5715.251 Appeal of determination of change in abstract of real property.

Effective: October 16, 2009

Legislation: House Bill 1 - 128th General Assembly

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The county auditor may appeal to the board of tax appeals any determination of change in the abstract of real property of a taxing district in the auditor's county that is made by the tax commissioner under section 5715.24 of the Revised Code. The appeal shall be taken within thirty days after receipt of the statement by the county auditor of the commissioner's determination by the filing by the county auditor of a notice of appeal with the board and the commissioner. Such notice of appeal shall set forth the determination of the commissioner appealed from and the errors therein complained of. Proof of the filing of such notice with the commissioner shall be filed with the board. The board shall have exclusive jurisdiction of the appeal.

In all such appeals the commissioner shall be made appellee. Unless waived, notice of the appeal shall be served upon the commissioner by certified mail. The prosecuting attorney shall represent the county auditor in such an appeal.

The commissioner, upon written demand filed by the county auditor, shall within thirty days after the filing of such demand file with the board a certified transcript of the record of the commissioner's proceedings pertaining to the determination complained of and the evidence the commissioner considered in making such determination.

If upon hearing and consideration of such record and evidence the board decides that the determination appealed from is reasonable and lawful, it shall affirm the same, but if the board decides that such determination is unreasonable or unlawful, the board shall reverse and vacate the determination or modify it and enter final order in accordance with such modification.

The secretary of the board shall send the order of the board to the county auditor and to the commissioner, and they shall take such action in connection therewith as is required to give effect to the order of the board. At the request of the county auditor, the board of tax appeal's order shall be sent by certified mail at the county auditor's expense.